REMARKS

Claims 1 - 13 remain active in this application.

Claims 14 - 20 have been canceled without disclaimer or prejudice to further pursuit of original claims or claims of differing scope in a continuing application. The additional indication of allowability of claim 9 is noted with appreciation. Amendment of claims 1 and 10 has been requested to combine allowable claims 19 and 20 therewith, respectively (also deleting "said" at one occurrence in claim 10 to improve form). No new matter has been introduced into the application.

Claims 1 and 2 have been rejected under 35 U.S.C. §103 as being unpatentable over Yamada et al.('981) in view of Furukawa et al. Claims 3 - 8 and 10 - 13 have been rejected under 35 U.S.C. §103 as being unpatentable over Yamada et al. in view of Furukawa et al. and Yamada ('384). Both of these grounds of rejection are again respectfully traversed for the reasons made of record in the response filed November 30, 2006, which are hereby fully incorporated by reference and the further remarks below as well as being moot in view of the amendments requested above.

It was previously pointed out in detail that the Examiner has admitted that Yamada et al. ('981) does not teach or suggest provision of epitaxial silicon and that the monocrystalline silicon taught by Furukawa et al. involves a structure wholly within an SOI structure and separated therefrom by insulating spacers (avoided by the invention) which promote monocrystalline growth and thus does not provide the meritorious effects of the invention in providing for connections to be made between SOI and bulk regions without requiring wiring layers while accommodating different crystal orientations in the SOI

and bulk regions as well as providing for a butted junction to be formed. Therefore, the references principally relied upon do not lead to an expectation of success in achieving the meritorious effects of the invention and the modification of Yamada et al. ('981) proposed by the Examiner cannot properly be deemed obvious but< rather, is clearly seen to be and exercise in impermissible hindsight. Such an improper proposed modification clearly prevents a prima facie demonstration of obviousness of any claim from being made based on the prior art applied. Thus, the asserted grounds of rejection are untenable and should be withdrawn.

However, to expedite the prosecution of this application, new claims 19 and 20, depending from claims 1 and 10 respectively, were presented in the previous response and have been indicated to be allowable in the present office action. Accordingly, while the asserted grounds of rejection are believed to be clearly improper and are not acquiesced in, allowable claims 19 and 20 have been combined with claims 1 and 10, respectively, (deleting "said" at one occurrence in claim 10/20 to avoid inferring the presence of antecedent language) to place the application in condition for immediate allowance. Likewise, claims 14 - 18 have been canceled as having been withdrawn from consideration following a requirement for restriction. It is to be clearly understood that such amendment and cancellation of claims is done without disclaimer or prejudice to further pursuit of the original or other claims to the invention. Therefore, on the record, the asserted grounds of rejection are no longer applicable to any claim in the application and, upon reconsideration, should be withdrawn and the application allowed.

It is respectfully submitted that entry of the

above-requested amendments is well justified as placing the application in condition for immediate allowance. No new issue could possibly arise from adding the substance of allowable claimed subject matter to the independent claims of the application. Further, the amendment is limited to matters of improving form and rewriting allowable claims for which entry is explicitly provided in 37 C.F.R. §1.116. Accordingly, entry of the above amendments is respectfully requested.

Since all rejections, objections and requirements contained in the outstanding official action have been fully answered and shown to be in error and/or inapplicable to the present claims, it is respectfully submitted that reconsideration is now in order under the provisions of 37 C.F.R. §1.111(b) and such reconsideration is respectfully requested. Upon reconsideration, it is also respectfully submitted that this application is prima facie in condition for allowance and such action is respectfully requested.

If an extension of time is required for this response to be considered as being timely filed, a conditional petition is hereby made for such extension of time. Please charge any deficiencies in fees and credit any overpayment of fees to Deposit Account No. 09-0456 of International Business Machines Corporation (Burlington).

Respectfully submitted,

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